

Exhibit B

Page 1 of 8

Updated PDF Document Audit for Accessibility

Karen McCall, M.Ed.

September 26, 2023

Prepared for: Timothy Elder
Attorney
TRE Legal Practice
1155 Market Street, Tenth Floor
San Francisco, CA 94103
Phone: (415) 873-9199
Fax: (415) 952-9898
E-mail: telder@trelegal.com
www.trelegal.com

Table of Contents

Background	3
Exhibit 4 Accessibility Summary	4
Comparison of Exhibit Details.....	6
Summary	7
Signature	8

Background

This report represents a supplement to the December 21, 2022 audit of three documents hereafter referred to as Exhibit 1, Exhibit 2 and Exhibit 3. This report compares the newly created Exhibit 4 with the previous results:

- Exhibit 1 (Lists rev date of 10/18 in top left), which I have verified as being the same PDF available at the Internet Archive as <https://web.archive.org/web/20190214191025/http://acgov.org:80/forms/auditor/275-321.pdf> (February 14, 2019).
- Exhibit 2 (Lists rev date of 4/21 in top left of the first page), which I have verified as being the same PDF available at the Internet Archive as <https://web.archive.org/web/20220813030306/http://acgov.org/forms/auditor/GBNS275-321Rev04-21-2021fillable.pdf>.
- Exhibit 3 (Lists rev date of 11/22 in the top left of the first page), which I have verified as being the same PDF available at the Internet Archive as <https://web.archive.org/web/20221209002203/http://acgov.org/forms/auditor/GBNS275-321FictitiousBusinessNameStatement-REV111422.pdf>.
- Exhibit 4 (Lists rev date of 12/22 in top left of the first page), which I have verified as being the same PDF available at the Internet Archive as <https://web.archive.org/web/20230926002324/https://www.acgov.org/forms/auditor/GBNS275-321Rev01-01-2023fillable.pdf> and, as of the date of this report, currently available active and linked to from at <https://web.archive.org/web/20230926002324/https://www.acgov.org/auditor/clerk/fbnforms.htm>

Exhibit 4 Accessibility Summary

Filename: GBNS275-321Rev01-01-2023fillable

Version ID on page 1: 275-321 [Rev. 12/22]

Exhibit 4 was downloaded from both the current website and the Internet Archive. Upon opening the form, the JAWS screen reader notifies the end-user that they are on an “empty page”.

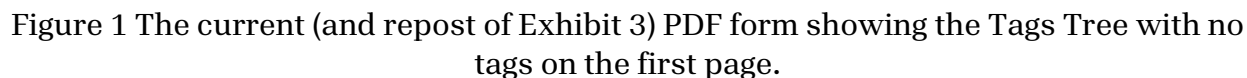
The revision date for pages 1 and 2 is 12/22.

From the December 21, 2022 report:

For purposes of understanding, an accessible PDF has:

- All content that needs a tag, has a tag.
- The tags are correct for the type of content (headings, paragraphs, lists, tables, figures and so forth).
- The tags/content is in a logical reading order.

The following graphic of Exhibit 4 from the Tags Tree in Adobe Acrobat Pro DC, shows tags (outlined in blue) for page 2 of the form but not for page 1. While page 1 does have form fields, they have not been integrated into the Tags Tree/Tags which makes them inaccessible. As indicated in the initial report, dated December 21, 2022, the “form” part of this form is not accessible.



Comparison of Exhibit Details

The following table shows the similarities and differences between Exhibits 1, 2, 3, and 4.

Description	Exhibit 1	Exhibit 2	Exhibit 3	Exhibit 4
Revision Date/Page 1	10/18	4/21	11/22	12/22
Revision Date/Page 2	10/18	10/18	10/18	12/22]
Page 1 is tagged	Yes	No	No	No
Tags on Page 1 are correct	No	No	No	No
Page 2 is tagged	Yes	Yes	Yes	Yes
Tags on page 2 are correct	No	No	No	No

Summary

It is my opinion to a reasonable degree of professional certainty as an expert in PDF accessibility, based on international standards, 23 years of working with PDF content to provide accessibility, and testing in several environments, that:

1. Exhibits 1, 2, 3, and 4 are not accessible under any professional standard;
2. Exhibits 1, 2, 3, and 4 cannot be independently completed by a blind person who needs non-visual access through screen reader technology such as JAWS; and
3. Exhibits 3 and 4 represent a degradation on accessibility when compared with Exhibit 2.
4. The problems identified with Exhibit 3 in December 2022 have not been addressed as of the date of this report.

Note: The signature page is a scanned image containing my signature. The rest of the document is a tagged PDF and is accessible.

Page 8 of 8

Signature

Name: Karen McCall

Date: September 28, 2023

Signature:

A handwritten signature in black ink, appearing to read 'K. McCall', written over a light gray grid background.